

OUACHITA PARISH CORONER'S OFFICE

WEST MONROE, LOUISIANA

DECEMBER 31, 2013

OUACHITA PARISH CORONER'S OFFICE

WEST MONROE, LOUISIANA

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FINANCIAL STATEMENTS

HEARD, McELROY, & VESTAL

—LLC—

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Ouachita Parish Coroner
West Monroe, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the Ouachita Parish Coroner's Office as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the aggregate remaining fund information of the Ouachita Parish Coroner's Office, as of December 31, 2013, and the respective changes in financial position and the budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of, the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, on page 13 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2014, on our consideration of Ouachita Parish Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's internal control over financial reporting and compliance.


October 8, 2014

OUACHITA PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2013

<u>Assets:</u>	
Cash	66,557
Accounts Receivable	<u>93,265</u>
Total assets	<u>159,822</u>
<u>Liabilities:</u>	
Transportation Funds Escrow	17,813
Payroll liabilities	1,688
Accounts payable – Coroner	<u>140,321</u>
Total liabilities	159,822
<u>Net position:</u>	
Unrestricted	<u>-</u>
Total net position	<u>-</u>

The accompanying notes are an integral part of the financial statements.

OUACHITA PARISH CORONER'S OFFICE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

		<u>Program Revenue</u>	<u>Net (Expenses) Revenues and Change in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Governmental Activities</u>
<u>Governmental Activities:</u>			
General Government			
Public Safety	<u>515,784</u>	<u>515,784</u>	<u>-</u>
Total Governmental Activities	<u>515,784</u>	<u>515,784</u>	<u>-</u>
Change in Net Position			-
Net position-beginning of year			<u>-</u>
Net position-end of year			<u><u>-</u></u>

The accompanying notes are an integral part of the financial statements.

OUACHITA PARISH CORONER'S OFFICE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	<u>General</u>
<u>Assets:</u>	
Cash	66,557
Accounts Receivable	<u>93,265</u>
Total assets	<u>159,822</u>
<u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>	
Transportation Funds Escrow	17,813
Payroll liabilities	1,688
Accounts payable – Coroner	<u>140,621</u>
Total liabilities	<u>159,822</u>
<u>Fund balances:</u>	
Unassigned	<u>-</u>
Total fund balances	<u>-</u>
Total liabilities and fund balances	<u>159,822</u>

The accompanying notes are an integral part of the financial statements.

OUACHITA PARISH CORONER'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013

Total fund balance for governmental
funds at December 31, 2013

-

Total net position of governmental activities at
December 31, 2013

-

The accompanying notes are an integral part of the financial statements.

OUACHITA PARISH CORONER'S OFFICE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>General Fund</u>
<u>Revenues</u>	
Coroner fees	372,777
Reimbursements	136,867
Other income	<u>6,140</u>
Total revenues	515,784
<u>Expenditures</u>	
Reimbursable expenses	
Salaries	93,995
Reimbursable payroll tax expense	7,927
Office supplies and expense	943
Travel	<u>14,432</u>
	<u>117,297</u>
Operating expenses	
Service fees	108,898
Salaries	212,625
Payroll taxes	25,145
Coroner coverage fees	32,400
Professional fees	8,110
Nurse exams	8,300
Other	<u>3,009</u>
	<u>398,487</u>
Total Expenditures	<u>515,784</u>
Excess of Revenues over Expenditures	-
Change in Fund Balance	
Fund balance-beginning of year	<u>-</u>
Fund balance-end of year	<u><u>-</u></u>

The accompanying notes are an integral part of the financial statements.

OUACHITA PARISH CORONER'S OFFICE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Total net change in fund balance for the year ended December 31, 2013
per Statement of Revenues, Expenditures and Changes
in Fund Balances

-

Total changes in net position for the year ended December 31, 2013
per Statement of Activities

-

OUACHITA PARISH CORONER'S OFFICE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2013

1. Summary of Significant Accounting Policies

As provided by Chapter 3 of Title 33 of the Louisiana Statutes of 1950, the Coroner for Ouachita Parish is elected by the voters of Ouachita Parish for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services and examines cases for other crimes under police investigation.

The accounting policies of Teri B. O'Neal, M.D., Coroner (the Coroner) conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

a. Reporting Entity:

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the Coroner's financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected official. As an independently elected official, the Coroner is solely responsible for the operations of his/her office. Accordingly, the Coroner's office is a separate governmental reporting entity. Certain entities of the local government over which the Coroner's office exercises no oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities within the parish are excluded from accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

b. Basis of Presentation:

The Coroner's financial statements consist of the government-wide statements on all activities of the Coroner and the governmental fund financial statements.

Government-wide Financial Statements:

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Coroner. The government-wide presentation focuses primarily on the sustainability of the Coroner as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements:

The fund financial statements are very similar to the traditional government fund statements as presented by governments prior to the issuance of Statement No. 34. The daily accounts and operations of the Coroner continue to be organized on the basis of fund and account groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the governmental fund of the Coroner:

General Fund: The General Fund is the general operating fund of the Coroner. It is to account for and report all financial resources not accounted for and reported in another fund.

c. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Government-wide Financial Statements:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligible requirements imposed by the provider have been met.

Fund Financial Statements:

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Charges for services are recorded when earned since they are measurable and available. Intergovernmental revenues represent reimbursements for employee salaries, payroll taxes, insurance, and other expenditures. Such revenues are recorded when the qualifying expenditure is incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

1. Summary of Significant Accounting Policies (Continued)

d. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

e. Budgetary Accounting

The Coroner's Office is legally required to prepare a budget. The budget is prepared and adopted prior to the beginning of each fiscal year and amended once prior to year end.

f. Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest-bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

g. Accounts Receivable

The financial statements for the Coroner contain no allowance for uncollectible accounts. Uncollectible amounts (including amounts due from other governmental entities) are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the General Fund.

h. Fund Equity

Government-wide Statements:

Equity is classified as a net position and displayed in three components:

- a. Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, if any.
- b. Restricted - Consists of assets and deferred outflow of resources less liabilities and deferred inflow of resources (net position) with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted - All other net position that do not meet the definition of "restricted" or "invested in capital assets."

When both restricted and unrestricted resources are available for use, it is the Coroner's policy to use restricted resources first, then unrestricted resources as they are needed. As of December 31, 2013 and for the year then ended, the Coroner did not have or receive restricted resources.

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements:

Government fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Non-spendable - amounts that cannot be spent either because they are in non-spendable from or because they are legally or contractually required to maintain intact.
- b. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributor, or the laws or regulations of other governments.
- c. Committed - amounts that can be used only for specific purposes determined by a formal action of the Coroner. Commitment may be established, modified, or rescinded only through ordinances or resolutions approved by the Coroner.
- d. Assigned - amounts that do not meet the criteria to be classified as either restricted or committed by that are intended to be used for specific purposes.
- e. Unassigned - all other spendable amounts.

For the classification of Governmental Fund balances, the Coroner considers an expenditure to be made from the most restrictive first when more than one classification is available. The Coroner's fund balance was classified as unassigned as of December 31, 2013.

2. Related Party Transactions

The Coroner's office location is provided by the OPPJ. Certain expenses of the Coroner are subject to reimbursement by the OPPJ and are submitted for reimbursement on a monthly basis. Beginning September 1, 2013, all expenses of the Coroner subject to reimbursement by OPPJ are being reimbursed from an OPPJ bank account. The Cash-OPCO Transportation account will no longer be used for reimbursing Coroner expenses. The Coroner will continue to bill and collect transport fees to all jurisdictions served.

3. Concentration of Credit Risk

The Coroner provides the coroner and interdiction services under normal credit arrangements. Most of the Coroner's clients are located in northeastern Louisiana.

The Coroner has concentrated its risk for cash by maintaining deposits in one bank. At December 31, 2013 there were no balances that exceeded the amount covered by federal deposit insurance.

Unless otherwise disclosed, the Coroner does not obtain collateral or other security to support financial instruments subject to credit risk.

4. Subsequent Events

Management has evaluated subsequent events through October 8, 2014, the date which the financial statements were available to be issued, noting no items requiring disclosure in the financial statements.

REQUIRED SUPPLEMENTARY FINANCIAL INFORMATION

OUACHITA PARISH CORONER'S OFFICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance – Favorable (Unfavorable)
<u>Revenues</u>				
Coroner fees	350,000	370,000	372,777	2,777
Reimbursements	133,000	133,000	136,867	3,867
Other income	<u>5,000</u>	<u>6,000</u>	<u>6,140</u>	<u>140</u>
Total revenues	488,000	509,000	515,784	6,784
<u>Expenditures</u>				
Reimbursable expenses				
Salaries	85,000	90,000	93,995	(3,995)
Reimbursable payroll tax expense	8,000	8,000	7,927	73
Office supplies and expense	2,000	1,000	943	57
Travel	<u>13,000</u>	<u>14,000</u>	<u>14,432</u>	<u>(432)</u>
	108,000	113,000	117,297	(4,297)
Operating expenses				
Service fees	112,000	106,000	108,898	(2,898)
Salaries	200,000	215,000	212,625	2,375
Payroll taxes	20,000	25,000	25,145	(145)
Coroner coverage fees	30,000	31,000	32,400	(1,400)
Professional fees	7,000	8,000	8,110	(110)
Professional development	8,000	8,000	8,300	(300)
Other	<u>3,000</u>	<u>3,000</u>	<u>3,009</u>	<u>(9)</u>
	380,000	396,000	398,487	(2,487)
Total Expenditures	488,000	509,000	515,784	(6,784)
Excess of Revenues over Expenditures	-	-	-	-
Change in Fund Balance				
Fund balance-beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance-end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

OTHER REPORTS

HEARD, McELROY, & VESTAL

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October 8, 2014

Ouachita Parish Coroner's Office
Monroe, Louisiana

Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of Ouachita Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements, and have issued our report thereon dated October 8, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coroner's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's internal control. Accordingly, we do not express an opinion of the effectiveness of the Coroner's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

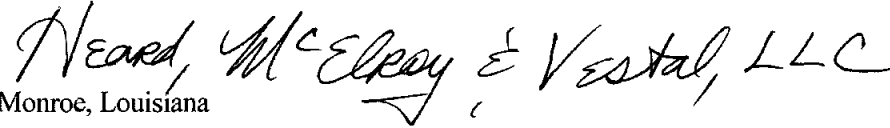
As part of obtaining reasonable assurance about whether the Coroner's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings

Coroner's Response to Findings

The Coroner's response to the findings identified in our audit is described in the accompanying management's corrective action plan for current year findings. The Coroner's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Monroe, Louisiana

OUACHITA PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2013

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the basic financial statements of Ouachita Parish Coroner's Office.
2. One instance of noncompliance relating to the financial statements was disclosed during the audit of financial statements.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

2013-01 - Late Filing of Audit Report

Finding:

The audit report was not submitted to the Legislative Auditor within 180 days of the close of the entity's year as required by state statute.

Management's Corrective Action Plan:

Management will work to obtain required information in a timely manner to allow for timely filing of the report.

OUACHITA PARISH CORONER'S OFFICE
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2013

2012-1 – Late Filing of Review Report

Finding:

The review report was not submitted to the Legislative Auditor within 180 days of the close of the entity's fiscal year as required by state statute.

Status:

Repeated as 2013-1.